

SPECIAL REVENUE FUNDS INCLUDED IN BUDGET LEGISLATION

SPECIAL REVENUE FUNDS ACCOUNT FOR FUNDS RECEIVED THAT HAVE SPECIAL RESTRICTIONS PLACED ON THEIR USE. THE CITY HAS A NUMBER OF DIFFERENT PURPOSE SPECIAL REVENUE FUNDS. THEY ARE DIVIDED INTO TWO CATEGORIES: THOSE APPROPRIATED AT THE TIME THE OPERATING BUDGET IS PREPARED AND THOSE THAT ARE APPROPRIATED INTRA-YEAR AS THE NEED OR EVENT REQUIRING AN APPROPRIATION ARISES. THIS PARTICULAR GROUP OF FUNDS IS APPROPRIATED IN THE BUDGET BILL. **SPECIAL REVENUE FUNDS** REQUIRE NO PARTICULAR FUND OR WORKING CAPITAL BALANCE, AS WHATEVER IS COLLECTED IS RESTRICTED AS TO USE BY STATUTES, REGULATIONS, OR ORDINANCE'S AND/OR RESOLUTIONS.

210 - FIRE FUND - To account for the proceeds of the City's share of taxes on fire insurance premiums collected by the state, which are required to be used for equipment, maintenance of equipment, or training.

215 - RECREATION FUND - To account for the proceeds from the City's share of the State cigarette tax which is required to be used for juvenile recreation purposes. (Section 7-12-15 NMSA 1978)

220 – LODGER'S TAX FUND - To account for the proceeds of the Lodger's Tax which are collected on hotel and motel rentals, and which are required to be used for promotional activities and the acquisition or construction of certain facilities. (Section 3-38-21 NMSA 1978)

221 – HOSPITALITY FEE FUND – To account for the 1% Hospitality Fee. (Ordinance No. 0-04-17)

225 - CULTURAL AND RECREATION PROJECTS FUND - To account for contributions and donations earmarked for specific projects of Culture Services Department.

235 - ALBUQUERQUE BIOLOGICAL PARK PROJECTS FUND - To account for contributions and donations earmarked for specific projects of the Biological Park, which includes the zoo and the aquarium.

242 - AIR QUALITY FUND - To account for the operation of the City's Air Pollution Control Program Strategy, which includes regulating industrial and commercial sources of air pollutants and various activities regarding vehicle pollutants. (Section 9-5-1-13 RO/1994)

260 - CORRECTIONS AND DETENTION FUND - To account for the operations of the joint City/County Metropolitan Detention Center. This facility is operated under a joint powers agreement between Bernalillo County and the City of Albuquerque.

282 - GAS TAX ROAD FUND - To account for the proceeds of the City's share of the state shared gas tax revenues which is required to be used for street maintenance. (Section 7-1-6.9 NMSA 1978)

285 - CITY/COUNTY PROJECTS FUND - To account for revenues received from the County for services provided by the City, most notably computer services.

287- FALSE ALARM ENFORCEMENT FUND - To account for alarm permit fees and fines to enforce the Albuquerque Alarm System Ordinance.

290 - CITY/COUNTY FACILITIES FUND - To account for rental income and costs of operating the jointly owned City/County facilities.

292 - PLAZA DEL SOL BUILDING FUND - To account for rental income and costs of operating the Plaza Del Sol Building. (Enactment No. 29-1995)

730 - VEHICLE/COMPUTER PROJECTS FUND - To segregate funds for planned purchases of vehicles and equipment for City departments.

851 - OPEN SPACE EXPENDABLE TRUST FUND - To account for the investment earnings and related expenditures of the Acquisition and Management of Open Space Nonexpendable Trust Fund.

**Special Revenue Funds Included in Budget Legislation
FY/05 Revenues, Appropriations and Fund Balances**

| Funds (\$000's) | Beginning Balances | Total Resources | Total Appropriations | Total Adjustments | Ending Balances |
|--|-------------------------------|----------------------------|---------------------------------|------------------------------|----------------------------|
| Fire | 102 | 1,024 | 1,100 | (9) | 17 |
| Recreation | 45 | 290 | 290 | 0 | 45 |
| Lodger's Tax | 670 | 9,366 | 9,360 | (1) | 675 |
| Hospitality Fee | 0 | 1,704 | 1,572 | 0 | 132 |
| Culture/Recreation Projects | 854 | 779 | 779 | 0 | 854 |
| Albuquerque BioPark Projects | 19 | 400 | 400 | 0 | 19 |
| Air Quality | 1,115 | 2,377 | 2,749 | 0 | 743 |
| Corrections and Detention | 385 | 44,153 | 44,150 | (252) | 136 |
| Gas Tax Road | 73 | 5,190 | 5,046 | 0 | 217 |
| City/County Projects | 105 | 173 | 173 | 0 | 105 |
| False Alarm Enforcement & Education | 747 | 907 | 892 | (247) | 515 |
| City/County Facilities | 397 | 4,150 | 4,214 | (44) | 289 |
| Plaza Del Sol Building | 236 | 1,108 | 1,286 | 0 | 58 |
| Vehicle/Computer Projects | 879 | 2,000 | 2,000 | 0 | 879 |
| Open Space Expendable Trust | 278 | 3,808 | 3,883 | (2) | 201 |
| Total | 5,905 | 77,429 | 77,894 | (555) | 4,885 |